

PROPERTY AND CASUALTY INSURERS

COMPANY NAME _____ NAIC COMPANY CODE _____

CONTACT _____ PHONE _____

REQUIRED FILINGS IN THE STATE OF: WISCONSIN

Filings Made During the Year 2006

(1) Check-list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		I. NAIC FINANCIAL STATEMENTS						
	1	Annual Statement (8 ½" x 14")	2	1	1	3/1	NAIC	A-M, X
	1.1	Printed Investment Schedule detail (pages E01-E25)	2	1	1	3/1	NAIC	A-M, X
	2	Quarterly Financial Statement (8 ½" x 14")	2	1	1	(see note R)	NAIC	A-N, R, X
	3	Protected Cell Annual Statement	1	0	1	3/1	NAIC	A-M
	4	Combined Annual Statement (8 ½" x 14")	XXX	1	XXX	5/1	NAIC	Y
		II. NAIC SUPPLEMENTS						
	10	Accident & Health Policy Experience Exhibit	2	1	1	4/1	NAIC	A-M
	11	Combined Insurance Expense Exhibit	XXX	1	XXX	5/1	NAIC	A-M
	12	Credit Insurance Experience Exhibit	2	1	1	4/1	NAIC	A-M
	13	Investment Risk Interrogatories	2	1	1	4/1	NAIC	A-M
	14	Financial Guaranty Insurance Exhibit	2	1	1	3/1	NAIC	A-M
	15	Insurance Expense Exhibit	2	1	1	4/1	NAIC	A-M
	16	Long Term Care Experience Reporting Forms	2	1	1	4/1	NAIC	A-M
	17	Management Discussion & Analysis	2	1	1	4/1	Company	A-M
	18	Medicare Supplement Insurance Experience Exhibit	2	1	1	3/1	NAIC	A-M
	19	Premiums Attributed to Protected Cells Exhibit	1	0	1	4/1	NAIC	A-M
	20	Reinsurance Attestation Supplement	2	1	XXX	3/1	Company	A-M
	21	Reinsurance Summary Supplement	2	1	XXX	3/1	NAIC	A-M
	22	Risk-Based Capital Report	XXX	1	N/A	3/1	NAIC	W
	23	Schedule SIS	2	N/A	N/A	3/1	NAIC	A-M, V
	24	Statement of Actuarial Opinion	2	1	1	3/1	Company	A-M
	25	Actuarial Opinion Summary	2	XXX	N/A	3/15	Company	A-M, N
	26	Supplement A to Schedule T	2	1	1	3/1, 5/15, 8/15, 11/15	NAIC	A-M, R
	27	Supplemental Compensation Exhibit	2	N/A	N/A	3/1	NAIC	A-M
	28	Trusted Surplus Statement	2	1	1	3/1, 5/15, 8/15, 11/15	NAIC	A-M, R
		III. ELECTRONIC FILING REQUIREMENTS						
	30	Annual Statement Electronic Filing	XXX	1	XXX	3/1	NAIC	W
	31	March .PDF Filing	XXX	1	XXX	3/1	NAIC	W
	32	Risk-Based Capital Electronic Filing	XXX	1	N/A	3/1	NAIC	W
	33	Combined Annual Statement Electronic Filing	XXX	1	XXX	5/1	NAIC	W
	34	Combined Annual Statement .PDF Filing	XXX	1	XXX	5/1	NAIC	W
	35	Supplemental Electronic Filing	XXX	1	XXX	4/1	NAIC	W
	36	Supplemental .PDF Filing	XXX	1	XXX	4/1	NAIC	W
	37	Quarterly Electronic Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	W
	38	Quarterly .PDF Filing	XXX	1	XXX	5/15, 8/15, 11/15	NAIC	W
	39	June .PDF Filing	XXX	1	XXX	6/1	NAIC	W
		IV. AUDITED FINANCIAL STATEMENTS						
	51	Accountants Letter of Qualifications	2	N/A	1	6/1	Company	A-K
	52	Audited Financial Statements	2	1	1	6/1	Company	A-K
	53	Audited Financial Statements Exemption Affidavit	2	N/A	1	6/1 if applicable	State	A-K
	54	Independent CPA (changes in)	2	N/A	1	As needed	Company	A-K, O
	55	Notification of Adverse Financial Condition	2	N/A	1	As needed	Company	A-K, P
	56	Report of Significant Deficiencies in Internal Controls	2	N/A	1	8/1 if issued	Company	A-K, Q
	57	Request for Exemption to File	2	N/A	1	As needed	Company	J
	58	Request to File Consolidated Audited Financial Statements	1	N/A	1	4/1	Company	A-K
	59	CPA Audit Checklist	2	N/A	1	6/1	State	A-K

(continued on page 2)

* If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

** If NAIC is shown as Form Source, the form should be obtained from the appropriate vendor.

PROPERTY AND CASUALTY INSURERS (continued)

(1) Check- list	(2) Line #	(3) REQUIRED FILINGS FOR THE ABOVE STATE	(4) NUMBER OF COPIES*			(5) DUE DATE	(6) FORM SOURCE**	(7) APPLICABLE NOTES
			Domestic		Foreign			
			State	NAIC	State			
		V. STATE REQUIRED FILINGS						
	101	Certificate of Compliance	XXX	N/A	XXX	3/1	State	
	102	Certificate of Deposit	XXX	N/A	XXX	3/1	State	
	103	Filings Checklist (with Column 1 completed with each filing on due date)	1	1	1	3/1, 5/15, 8/15, 11/15	State	A-M, R
	104	Schedule of Taxes and Fees	1	N/A	1	3/1	State	A-M, S
	105	Compulsory and Security Surplus Calculation (Mortgage Guaranty Insurers substitute Report of Policyholders Position)	2	N/A	1	3/1, 5/15, 8/15, 11/15	State	A-N, R, T
	106	Signed Jurat	2	XXX	1	3/1, 5/15, 8/15, 11/15	State	G, H, L, N, R
	107	Agents Commissions on Wisconsin Business	2	N/A	1	3/1	State	A-N
	108	Report of Executive Compensation	2	N/A	XXX	3/1	State	A-M
	109	Health Ins Risk-Sharing(HIRSP) Assessment Form	1	N/A	1	3/1	State	A-N
	110	Holding Company Registration Statement-Forms B & C	1	N/A	XXX	6/1	Company	A-K, U
	111	Holding Company Prior Notice of Transaction-Form D	1	N/A	XXX	As needed	Company	A-K, U
	112	Products Liability Reporting Form OCI-26-053	1	N/A	1	5/1	State	A-K
	113	Commercial Liability Ins. Report Form OCI 26-055	1	N/A	1	5/1	State	A-K

* If XXX appears in this column, this state does not require this filing, if hard copy is filed with the state of domicile and the NAIC and if the data is filed electronically with the NAIC. If N/A appears in this column, the filing is required with the domiciliary state.

** If NAIC is shown as Form Source, the form should be obtained from the appropriate vendor.

**General Instructions
For Companies to Use Checklist**

Please Note: This state's instructions for companies to file with the NAIC are included in this Checklist. The NAIC will send mailing labels and other information to all companies but will not be sending their own checklist this year.

Electronic filing is intended to include filing via the Internet or via diskette with the NAIC. Companies that file with the NAIC via the Internet are not required to submit diskettes to the NAIC.

Column (1) Checklist—Companies may use the checklist to submit to a state, if the state requests it. Companies should copy the checklist and place an "x" in this column when mailing information to the state.

Column (2) (Line #)—Line # refers to a standard filing number used for easy reference. This line number may change from year to year.

Column (3) (Required Filings)—Name of item or form to be filed.

The **Annual Statement Electronic Filing** includes the annual statement data and all supplements due March 1, per the *Annual Statement Instructions*. This includes all detail investment schedules and other supplements for which the *Annual Statement Instructions* exempt printed detail.

The **March .PDF Filing** is the .pdf file for annual statement data, detail for investment schedules, Officers and Directors Information and supplements due March 1.

The **Risk-Based Capital Electronic Filing** includes all risk-based capital data.

The **Supplemental Electronic Filing** includes all supplements due April 1, per the *Annual Statement Instructions*.

The **Supplement .PDF Filing** is the .pdf file for all supplemental schedules and exhibits due April 1.

The **Quarterly Statement Electronic Filing** includes the complete quarterly data.

The **Quarterly Statement .PDF Filing** is the .pdf file for quarterly statement data.

The **Combined Annual Electronic Filing** includes the required pages of the combined annual statement and the combined Insurance Expense Exhibit.

The **Combined Annual Statement .PDF Filing** is the .pdf file for the combined annual statement data and the combined Insurance Expense Exhibit.

The **June .PDF Filing** is the .pdf file for the Audited Financial Statements.

Column (4) (Number of Copies)—Indicates the number of copies that each foreign or domestic company is required to file for each type of form. The Blanks (E) Task Force modified the 1999 *Annual Statement Instructions* to waive paper filings of certain NAIC supplements and certain investment schedule detail, if such investment schedule data is available to the states via the NAIC database. The checklists reflect this action taken by the Blanks (EX4) Task Force. XXX appears in the "Number of Copies" "Foreign" column for the appropriate schedules and exhibits. Some states have chosen to waive printed quarterly and annual statements from their foreign insurers and to rely upon the NAIC database for these filings. This waiver could include supplemental annual statement filings. The XXX in this column might signify that the state has waived the paper filing of the annual statement and all supplements.

Column (5) (Due Date)—Indicates the date on which the company must file the form.

Column (6) (Form Source)—This column contains one of three words: "NAIC," "State," or "Company." If this column contains "NAIC," the company must obtain the forms from the appropriate vendor. If this column contains "State," the state will provide the forms with the filing instructions (generally on its web site). If this column contains "Company," the company, or its representative (e.g., its CPA firm), is expected to provide the form based upon the appropriate state instructions or the NAIC *Annual Statement Instructions*.

Column (7) (Applicable Notes)—This column contains references to the Notes to the Instructions that apply to each item listed on the checklist. The company should carefully read these notes before submitting a filing.

NOTES AND INSTRUCTIONS		
A	Required Filings Contact Person:	Yvonne Sherry (608)266-0091
B	Mailing Address for all filings EXCEPT payment form and check (taxes & fees):	<p>For US Mail: Office of Commissioner of Insurance P O Box 7873 Madison WI 53707</p> <p>Street Address (for hand delivery) Office of Commissioner of Insurance 125 S Webster St Madison WI 53702</p>
C	Mailing Address for Fees Payment: (This is a direct deposit drawer - no street address is available.)	<p>A check for Annual Fees, along with payment form (OCI 27-013), must be sent on or before March 1 to: Drawer Number 566 Milwaukee WI 53293-0566</p>
D	Mailing Address for Premium Tax Payments: (This is a direct deposit drawer - no street address is available.)	<p>Final Payment Due on or before March 1 for year-end taxes and fees Quarter 1 Due on or before April 15 for quarter ending March 31 Quarter 2 Due on or before June 15 for quarter ending June 30 Quarter 3 Due on or before Sept. 15 for quarter ending Sept. 30 Quarter 4 Due on or before Dec. 15 for quarter ending Dec. 31</p> <p>All taxes, fees and payment form (OCI 27-013) must be sent by US mail to: Drawer Number 566 Milwaukee WI 53293-0566</p> <p>Schedule of Taxes and Fees Form should be sent with annual statement.</p> <p>Checks should be payable to "Commissioner of Insurance." Taxes and fees can be paid with one check.</p>
E	Delivery Instructions:	<p>All filings (other than payment forms, fees, and tax payments) should be physically received at address in Note B <u>by the due date</u>.</p> <p>If the due date falls on a weekend or holiday, the deadline is extended to the next business day.</p> <p>Payment form, fees, and tax payments should be sent US mail only to the Drawer address in Note D. Date of receipt is the date payment form and check are received and cashiered at bank, Drawer #566, Milwaukee WI 53293-0566.</p>
F	Late Filings:	Late filings may be subject to forfeitures under s. 601.64 Wis. Stats.
G	Original Signatures:	Domestic insurers are required to provide original manual signatures on at least one copy of all filings which require signatures. Jurat signatures for nondomestic insurers may be photocopies of originals.

H	Signature/Notarization/Certification:	The deposition on the jurat page must be signed in accordance with the requirements of the state of domicile. Wisconsin-domiciled insurers are required to have the notarized manual signatures of the President, Treasurer, and Secretary, or the three highest principal officers if otherwise titled, except if the Treasurer does not have charge of the accounts of the insurer, enter the signature and title of the individual that does. If appropriate corporate officers are incapacitated or otherwise not available due to personal emergency, vice presidents or assistant officers may sign the statement. The jurat page must be signed by three separate persons. The officers holding the positions on the date of signing are the appropriate signers if there were changes in office holders since the statement "as of" date.
I	Amended Filings:	Amended items must be filed within 10 days of their amendment, along with an explanation of the amendments. If there are signature requirements for the original filing, the same should be followed for any amendment. A listing of any changes made to the prior year's filed annual statement must accompany the current year's annual statement if the prior year columns of the current annual statement do not agree to the prior year's filed statement, with an explanation of changes, including whether these changes were made at the direction of a state insurance department, NAIC, or CPA audit.
J	Exceptions from normal filings:	Any exemptions or extensions to filing requirements must be made in advance in writing. Any approvals will be made in writing.
K	Bar Codes (State or NAIC):	All NAIC forms should contain bar codes as instructed by the NAIC Annual Statement Instructions. Wisconsin specific forms do not require bar codes.
L	Signed Jurat:	See Notes G, H, N and R.
M	NONE Filings:	See NAIC Annual Statement Instructions. Blank schedules will not be considered filed. If no entries are to be made, write "None" across the schedule in question or complete appropriate interrogatory of the "Supplemental Exhibits and Schedules Interrogatories" page of the annual statement blank.
N	Filings New or Modified Materially Since Last Year:	<p>Note: Number of Agents column removed from Agents Commissions on Wisconsin Business form.</p> <p>Insurers <u>domiciled</u> in Wisconsin are required to file the Actuarial Opinion Summary (AOS) as specified in s. Ins 50.30, Wis. Adm. Code, by March 15. To help ensure this information is kept confidential, please submit the AOS in a separate envelope that clearly indicates what is enclosed and marked confidential.</p> <p>Companies licensed but not domiciled in Wisconsin are <u>not</u> required to file the AOS unless this office requests one. (See OCI Bulletin of December 13, 2005.)</p> <p>All nondomestic insurers will be required to file quarterly. (See Note R.)</p>
O	Change of CPA:	See CPA Audit Checklist for notification requirements for change of CPA.
P	Notification of Adverse Financial Condition:	Follow NAIC Annual Statement Instructions and s. Ins 50.11, Wis. Adm. Code.

Q	Deficiencies in Internal Controls:	Filed only if issued by CPA firm.
R	Quarterly Filings:	<p>All domestic insurers are required to file two hard copies of the quarterly financial statements.</p> <p>As of the first quarter 2006, all licensed nondomestic insurers will be required to file one signed jurat with this office along with the electronic filing of the quarterly compulsory and security calculation form.</p>
S	Schedule of Taxes and Fees:	Schedule of Taxes and Fees form, instructions, and payment forms are located on the OCI Web site: oci.wi.gov/ociforms.htm .
T	Mortgage Guaranty Insurers:	Mortgage Guaranty Insurers must file the "Report of Policyholders Position" (OCI 22-093) instead of the "Property and Casualty Compulsory and Security Surplus Calculation." Please file the attached hard copy form for December 31, 2005. Beginning with the March 31, 2006, statement, please file electronically using the form available at: http://oci.wi.gov/ociforms/22-091.htm .
U	Holding Company Filings:	Only applies to Wisconsin-domiciled insurers which are a member of an insurance holding company system. See Chapter Ins 40, Wis. Adm. Code.
V	Schedule SIS:	Only applies to insurers with 100 or more stockholders.
W	Electronic Filings:	These items need to be filed with NAIC only.
X	Size and Format of Statement:	<p>9 X 14 or 8 1/2 X 14 size annual statement and quarterly statement only. Statements need to be bound.</p> <p>If Investment Schedule detail (pages E01 to E25, #1.1 on checklist) is bound in statement, no additional copy is required.</p>
Y	Combined Annual Statement:	Upon request only.

2005 ANNUAL STATEMENT INSTRUCTIONS

Each licensed insurer shall file its annual financial statement on the NAIC Annual Statement blank appropriate for the lines of business it is licensed to write: Fire and Casualty, Life and Accident and Health, Fraternal Orders, Title Insurance, Health Insurance (including Health Maintenance Organization, Hospital, Medical, and Dental Service or Indemnity Corporations, Limited Health Service Organizations). Each company shall comply with the applicable NAIC Annual Statement Instructions, and shall comply with accounting practices prescribed or permitted by the NAIC Accounting Practices and Procedures Manual, unless otherwise required or permitted by the Wisconsin Statutes and Administrative Code, or as ordered or instructed by the Commissioner. NAIC Annual Statement Instructions are available in loose-leaf form with update service from NAIC, P. O. Box 263, Dept. 42, Kansas City, MO 64193-0042.

PURSUANT TO s. Ins 50.25, Wis. Adm. Code, all Fire and Casualty, Life, Accident and Health, Fraternal, Health Maintenance Organizations, Hospital, Medical and Dental Service or Indemnity (HMDI), and Limited Health Service Organizations (LHSO) insurers will be required to file their 2005 financial statement information electronically with the NAIC on or before March 1, 2006. All quarterly statements should also be filed electronically with the NAIC within 45 days of the end of each quarter. Failure to file will result in forfeiture. This is in addition to the filing of the same statement in printed form with the NAIC.

A check payable to the Commissioner of Insurance for taxes and fees, along with **payment form, must** be sent to Drawer Number 566, Milwaukee, WI 53293-0566, on or before March 1, 2006. All other filings should be submitted to the Office of the Commissioner of Insurance in Madison, Wisconsin. Failure to comply may result in forfeiture pursuant to s. 601.64, Wis. Stat.

NOTES TO FINANCIAL STATEMENTS

The completion of Notes to Financial Statements is required in the annual statement blanks. See the instructions for completing the blanks for the required information and format.

SUPPLEMENTAL EXHIBITS AND SCHEDULES—INTERROGATORIES

These interrogatories must be completed accurately and completely by all insurers. Complete the supplemental exhibits and schedules interrogatories of the annual statement, which indicates the required NAIC supplemental forms to be filed and dates due.

VALUATIONS OF SECURITIES

Insurers licensed in Wisconsin are required to file acquisitions with the NAIC Securities Valuation Office as specified in the NAIC Annual Statement instructions and the Purposes and Procedures Manual of the NAIC Securities Valuation office.

CREDIT FOR REINSURANCE—CHAPTERS INS 52 and 55, WIS. ADM. CODE

For purposes of the annual statement filed with the state of Wisconsin, all licensed insurers must comply with the statutory standards for admissibility of reinsurance ceded to unlicensed reinsurers. Chapter Ins 52, Wis. Adm. Code, applies to reinsurance ceded under agreements entered into, or renewed, on or after August 1, 1993. In addition, in order that credit may be taken for reinsurance, each reinsurance contract must constitute an undertaking by the reinsurer to indemnify the ceding insurer, not only in form but in fact, against loss or liability by reason of the original insurance. Any life reinsurance contract which meets one or more of the terms of s. Ins 55.02, Wis. Adm. Code, would not result in a valid exchange of risk, and the ceding company may not take credit for such reinsurance without the specific approval of this office. All insurers are reminded that any reinsurance not in the normal and usual course of business shall be reported to this office not less than 30 days in advance of the proposed effective date, pursuant to ss. 611.78 and 618.32, Wis. Stat., and is subject to disapproval.

LIABILITIES

Appropriate liabilities must be established in the annual statement for contractual obligations extending beyond December 31 of the statement year, including those under employment contracts.

PREMIUM TAXES AND FEES

The Schedule of Taxes and Fees form should be mailed with the annual statement.

The year-end and quarterly payment form (OCI 27-013) is located on the OCI Web site at <http://oci.wi.gov/ociforms.htm>.

Year-end and quarterly payments, along with payment form, are to be mailed to Drawer #566, Milwaukee, WI 53293-0566 **NOT** to the Madison address. Failure to comply may result in forfeiture, pursuant to s. 601.64, Wis. Stat.

If company has an overpayment or zero payment due, **no payment form is required to be submitted.**

REPORTS TO POLICYHOLDERS OR STOCKHOLDERS

Financial statements contained in reports to policyholders or stockholders or the public in this state must conform to either the filed statutory statement or the CPA audit report required by ch. Ins 50, Wis. Adm. Code.

AUDITED FINANCIAL REPORT

All insurers shall have an annual audit by an independent certified public accountant and shall file an audited statutory basis financial report as a supplement to the annual statement by June 1 for the prior year's annual statement in accordance with ch. Ins 50, Wis. Adm. Code, unless the insurer qualifies for an exception under s. Ins 50.02, Wis. Adm. Code, or has been granted an exemption under s. Ins 50.16, Wis. Adm. Code. The CPA Audit Checklist included in this packet should accompany the June 1 filing.

DISCOUNTING OF LOSS RESERVES

Wisconsin insurers shall not discount loss reserves except in those instances where discounting of reserves or tabular reserves are specifically prescribed or permitted by Wisconsin Statutes, the Wisconsin Administrative Code, or specifically authorized by the Commissioner.

RISK-BASED CAPITAL (RBC)

Wisconsin-domiciled life, health, fraternal benefit societies, and property and casualty insurers (other than monoline Financial Guaranty and Mortgage Guaranty insurers) are required to file the RBC report with the NAIC unless exempted in writing by the Commissioner. The reports are filed with the NAIC electronically, along with a hard copy. The reports are due at the NAIC annually by March 1. The materials necessary to file RBC can be obtained from NAIC Publications, P. O. Box 263, Dept. 42, Kansas City, Missouri 64193-0042.

The annual statement five-year historical data section discloses RBC items. These items must be completed by Wisconsin-domiciled life, health, fraternal, and property and casualty insurers unless exempted in writing by the Commissioner.

If you have any questions, please contact Yvonne Sherry (608) 266-0091 or yvonne.sherry@oci.state.wi.us.

Enclosure

**PROPERTY & CASUALTY
COMPULSORY AND SECURITY
SURPLUS CALCULATION**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section Ins 51.80, Wis. Adm. Code

In an effort to reduce data entry time, OCI is requiring certain forms to be filed electronically via the Internet. The Domestic Property & Casualty Compulsory & Security Surplus Calculation and Nondomestic Property & Casualty Compulsory & Security Surplus Calculation forms are forms to be filed electronically. **It will no longer be necessary to file a hard copy of the compulsory surplus calculation, however, it is recommended that the company retain a hard copy for its records.** The forms and links are as follows:

Domestic Property & Casualty Compulsory & Security Surplus Calculation Form OCI 22-308

http://oci.wi.gov/ociforms/22_308_intro.htm

Nondomestic Property & Casualty Compulsory & Security Surplus Calculation Form OCI 22-008

http://oci.wi.gov/ociforms/22_008.htm

**AGENTS COMMISSIONS ON
WISCONSIN BUSINESS**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section 601.42, Wis. Stat.

INSTRUCTIONS: Attach commission rate schedules **or** complete schedule below, listing commission rates in percentages, per the requirements of s. 628.81, Wis. Stat.

Insurer Name	NAIC Group	NAIC Number
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Class or Line of Insurance	Commission Basic Rate	Commission Contingent Rate

**REPORT ON EXECUTIVE COMPENSATION
Domestic Insurers**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Sections 601.42 and 611.63 (4), Wis. Stat.

Insurer Name	For Calendar Year Ending December 31, _____
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INSTRUCTIONS:

Each Wisconsin domiciled insurer shall file a Report on Executive Compensation as a supplement to the insurer's annual statement, to be filled with the annual statement on or before March 1. The Report on Executive Compensation shall report on the annual compensation of each director, the chief executive officer, and the four most highly paid officers or employees other than the chief executive officer. In addition, report all officers and employees of the insurer whose compensation exceeds specified amounts. Add additional pages as necessary.

Insurers which are part of a group of insurers or other holding company system may file amounts paid to officers and employees in Parts I and III either on a consolidated basis or by allocation to each insurer. The footnote to Part I should note which method is being employed.

Compensation reported shall consist of any and all gross direct and indirect remuneration paid and accrued during the report year for the benefit of an individual director, officer, or employee, and shall include wages, salaries, bonuses, retirement benefits, deferred compensation, commissions, directors fees, retainers, stock grants, gains from the exercise of stock options, and all other forms of personal compensation.

Part I Officer and Employee Compensation

Report on the compensation of the chief executive officer, and the four most highly paid officers or employees other than the chief executive officer. In addition, report all other officers or employees based on the following schedule:

Insurer's Current Year-end Capital and Surplus*	Report for any officer or employee whose total annual compensation is in excess of
Less than \$200,000,000	\$100,000
\$200,000,000 to \$400,000,000	\$175,000
More than \$400,000,000	\$250,000

* If the report completed on a consolidated basis, use the capital and surplus of the largest insurer in the group.

Name	Principal Position	Salary	Bonus	All Other Compensation	Total

Is the reporting insurer a member of a group of insurers or other holding company system? Yes [] No []

If yes, does the above amounts represent 1) total gross compensation paid to each individual by or on behalf of all companies which are a part of the group? Yes []; or 2) an allocation to each insurer? Yes []

Insurer Name	For Calendar Year Ending December 31, _____
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Part 2 Directors Compensation

Report on the compensation of each director or trustee. Amounts disclosed must include compensation paid and accrued for services on boards and committees as well as any other activity or service, such as consulting agreements.

Name	Principal Position	Salary	Bonus	All Other Compensation	Total

Part 3 Total Compensation

Report the total compensation paid for all directors as a group and the total compensation paid for all officers as a group.

	Salary	Bonus	All Other Compensation	Total
A. Officers				
B. Directors				

**CPA AUDITED FINANCIAL STATEMENTS
EXEMPTION AFFIDAVIT**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code

Insurer Name	NAIC Group	NAIC Number
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Complete and return this by June 1 only if your company qualifies for Exemption under this section.

I certify that to the best of my knowledge, information, and belief, the above-named insurer is exempt from the audited financial statement filing requirements of ch. Ins 50, Wis. Adm. Code, for the year ending December 31, _____, by virtue of having:

- less than \$100,000 in direct premium written in Wisconsin during the year, **AND**;
- fewer than 1,000 policyholders in Wisconsin at the end of the year, **AND**;
- less than \$1,000,000 in direct premium written nationwide, **AND**;
- less than \$1,000,000 of assumed reinsurance premiums nationwide.

To be signed and filed only if exempt from CPA audit per above.

Title of Officer	Date	Signature of Officer
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Per s. Ins 50.16, Wis. Adm. Code, the insurer may be exempt if it is determined that complying with the rule would constitute a financial or organizational hardship. Requests for exemption under this provision must be made in advance to the Commissioner in writing.

CPA AUDIT CHECKLIST

State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Chapter Ins 50, Wis. Adm. Code

Insurer Name	NAIC Group	NAIC Number
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**Complete and return this with your CPA audit report by June 1 unless
a CPA Audit Exemption Certification is filed.**

For Year Ending December 31, _____

1. Name of Certified Public Accountant (CPA) firm engaged to perform insurer audit:

	Circle One	
a. Did company have a change in CPAs this year? If NO, go to question 2. If YES, complete 1 b. - e.	YES	NO
b. Have you notified the Commissioner of Insurance within 5 business days of the dismissal or resignation of the former CPA?	YES	NO
c. Have you submitted a letter, within 15 business days, stating whether in the 24 months preceding the change there were any disagreements with the former CPA as to accounting matters?	YES	NO
d. Have you submitted a letter from the former CPA stating whether they agree with the company's statement in the letter described in item 1 c.?	YES	NO
e. Have you submitted a letter from the new CPA stating an understanding of the provisions of the insurance code and of the rules of the Commissioner relating to accounting and financial matters?	YES	NO

2. Name of accounting firm partner or other person responsible for rendering the audit report: _____

Number of consecutive years (including the year most recently audited) the firm partner or other person responsible for rendering the audit has acted in this capacity for this insurer: _____

3. Does the audit report include the following:

a. The report of the independent certified public accountant?	YES	NO
b. A balance sheet reporting admitted assets, liabilities, capital and surplus?	YES	NO
c. A statement of operations?	YES	NO
d. A statement of cash flows?	YES	NO
e. A statement of changes in capital and surplus?	YES	NO
f. Notes to the financial statements? (Refer to NAIC annual statement instructions.)	YES	NO

4. a. Were audit adjustments made subsequent to the filing of the annual statement? YES NO
- b. If YES, do notes to the financial statements reconcile and explain any differences between the annual statement and the annual report? YES NO

If differences are material, or if adjustments result in insurer not meeting the minimum capital and surplus requirements of the Commissioner, your CPA is required to notify the board of directors or the audit committee of the insurer, in writing, within 5 business days. The insurer is required to forward a copy of the report to the Commissioner within 5 business days of receipt of the report.

Insurer Name

Circle One

5. Have you submitted a consolidated CPA audit report?

YES

NO

If YES, complete 5 a., 5 b., and 5 c.

a. Is the company part of a group of insurers which utilizes a pooling or 100% reinsurance agreement that affects the solvency and integrity of the insurer's reserves under which the insurer cedes all direct and assumed business?

YES

NO

b. Have you attached a worksheet reconciling the consolidated balance sheet to annual statement of the insurers with a column for each insurer and explanations of consolidating and eliminating entries?

YES

NO

c. Have you obtained approval for consolidating from domiciliary state? (attach copy)

YES

NO

6. Reconciliation between annual statement and audit report:

	Annual Statement	Audit Report	Difference
a. Admitted Assets			
b. Capital and Surplus			
c. Net Income			

If differences, these have been reconciled in (check one):

☐

Notes to the financial statements

☐

Consolidated worksheets prepared for question No. 5

☐

Other (attach explanations)

7. The due date is **JUNE 1** for all insurers. Have you filed for an extension?

YES

NO

Requests for extension must be made in writing 10 days before due date of the audit report and must show why the insurer and the CPA consider the extension necessary, including sufficient detail to permit an informed decision on the request.

8. a. AN INTERNAL CONTROL LETTER FROM THE AUDITOR IS REQUIRED TO BE FILED WITH OCI IF SIGNIFICANT DEFICIENCIES ARE NOTED, WITHIN 60 DAYS AFTER DUE DATE OF CPA AUDIT REPORT. HAS THE COMPANY FILED AN INTERNAL CONTROL LETTER WITH OCI?

YES

NO

b. ANY SIGNIFICANT DEFICIENCIES NOTED IN THE INTERNAL CONTROL LETTER MUST BE ACCOMPANIED BY A SUMMARY OF ANY REMEDIAL ACTION TAKEN OR PROPOSED. HAS THE COMPANY FILED REMEDIAL ACTION TAKEN WITH OCI?

YES

NO

9. Have you enclosed an accountant's letter of qualifications, pursuant to s. Ins 50.13, Wis. Adm. Code, noting the accountant's understanding that the Commissioner of Insurance will be relying on the information and agreeing to make work papers available for review?

YES

NO

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

**HEALTH INSURANCE RISK SHARING PLAN
ASSESSMENT FORM**



State of Wisconsin
Office of the Commissioner of Insurance
P.O. Box 7873
Madison, WI 53707-7873
(608) 266-0091

Ref: Sections 149.13(2) and 601.42(1)(a), Wis. Stat.

In an effort to reduce data entry time, OCI is requiring certain forms to be filed electronically via the Internet. The Health Insurance Risk Sharing Plan Assessment Form is to be filed electronically. **It will no longer be necessary to file a hard copy of the Health Insurance Risk Sharing Plan Assessment Form, however, it is recommended that the company retain a hard copy for its records.** The form and link are as follows:

Health Insurance Risk Sharing Plan Assessment Form OCI 22-307

<http://oci.wi.gov/ociforms/22-307.htm>

**MORTGAGE GUARANTY INSURERS
REPORT OF POLICYHOLDERS POSITION**



State of Wisconsin
Office of the Commissioner of Insurance
P. O. Box 7873
Madison, WI 53707-7873

Ref: Section Ins 3.09 (3) (j) and (5),
Wis. Adm. Code

INSTRUCTIONS: Section Ins 3.09 (5), Wis. Adm. Code, describes the calculation of Minimum Policyholders Position. Policyholders position is defined in s. Ins 3.09 (3) (m), Wis. Adm. Code, as including the contingency reserve established under s. Ins 3.09 (14), Wis. Adm. Code, and surplus as regards policyholders reported in the fire and casualty annual statement form filed by the insurer. All calculations of policyholders position shall consider layers of coverage, deductible and excess reinsurance and shall be net of reinsurance ceded but shall include reinsurance assumed [s. Ins 3.09 (5) (a) and (e), Wis. Adm. Code].

Calculate the Minimum Policyholders Position for comparison with actual policyholders position.
Forward completed form with annual statement to above address by **March 1, May 15, August 15, and November 15.**

Insurer Name	NAIC Number
--------------	-------------

As of _____

MINIMUM POLICYHOLDERS POSITION

FIRST LIENS

Individual Loans [Ins 3.09 (5) (c)]

1. Loan-to-value more than 75%
2. Loan-to-value 50-75%
3. Loan-to-value less than 50%
4. Total Individual Loans
(Sum of Lines 1, 2, and 3)

Group of Loans [Ins 3.09 (5) (d)]

5. Equity 20-50%, or equity plus prior insurance or a deductible 25-55%
6. Equity less than 20%, or equity plus prior insurance or a deductible less than 25%
7. Equity more than 50%, or equity plus prior insurance or a deductible more than 55%
8. Total Group Loans (Sum of Lines 5, 6, and 7)
9. Total First Liens (Sum of Lines 4 and 8)

A Direct	B Assumed	C Ceded	D (Columns A + B - C)

Insurer Name

As of _____

MINIMUM POLICYHOLDERS POSITION

JUNIOR LIENS—[Ins 3.09 (5) (f)]

Individual Loans

- 10. Loan-to-value more than 75%
- 11. Loan-to-value 50-75%
- 12. Loan-to-value less than 50%
- 13. Total Individual Loans
(Sum of Lines 10, 11, and 12)

Group of Loans

- 14. Equity 20-50%, or equity plus prior insurance or a deductible 25-55%
- 15. Equity less than 20%, or equity plus prior insurance or a deductible less than 25%
- 16. Equity more than 50%, or equity plus prior insurance or a deductible more than 55%
- 17. Total Group Loans (Sum of Lines 14, 15, and 16)
- 18. Total Junior Liens (Sum of Lines 13 and 17)
- 19. LEASES [Ins 3.09 (5) (g)]
- 20. Total Minimum Policyholders Position (Sum of Lines 9, 18, and 19)

A Direct	B Assumed	C Ceded	D (Columns A + B - C)

Insurer Name

As of _____

ACTUAL POLICYHOLDERS POSITION

21. Surplus as Regards Policyholders (Line 35, page 3, annual statement)
22. Deferred Risk Premium Maintained in Unearned Premium Reserve [s. Ins 3.09 (13) (a)]
23. Contingency Reserve [s. Ins 3.09 (14)]
24. Subsidiary's Minimum Policyholders Position
25. Total Policyholders Position (Sum of Lines 21, 22, and 23 less Line 24)
26. Excess of Policyholders Position over Minimum Policyholders Position, Redundancy or (Deficiency)
(Line 25 minus Line 20)

The above is a true and accurate calculation of the Minimum Policyholders Position as required by s. Ins 3.09 (5), Wis. Adm. Code.

Title of Officer	Name of Officer (Type or Print)
Date	Signature of Officer

**REPORTING FORMS FOR
PRODUCT LIABILITY INSURANCE**



State of Wisconsin
Office of the Commissioner of Insurance
Bureau of Market Regulation
P.O. Box 7873
Madison, Wisconsin 53707-7873
(608) 266-3585

In an effort to reduce data entry time, OCI is requiring the following forms to be filed electronically via the Internet for property and casualty insurers that write certain lines of business and that meet certain criteria. Please refer to the instructions to determine if your company must file.

Product Liability Insurance Reporting Forms OCI 26-053 and OCI 26-054

<http://oci.wi.gov/ociforms/26-053instr.htm>

**REPORTING FORMS FOR
COMMERCIAL LIABILITY INSURANCE**



State of Wisconsin
Office of the Commissioner of Insurance
Bureau of Market Regulation
P.O. Box 7873
Madison, Wisconsin 53707-7873
(608) 266-3585

In an effort to reduce data entry time, OCI is requiring the following form to be filed electronically via the Internet for property and casualty insurers that write certain lines of business and that meet certain criteria. Please refer to the instructions to determine if your company must file.

Commercial Liability Insurance Reporting Form OCI 26-055

<http://oci.wi.gov/ociforms/26-055instr.htm>